

HOUSE BILL NO. 654

INTRODUCED BY Z. BROWN

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3
4 A BILL FOR AN ACT ENTITLED: "AN ACT GENERALLY REVISING LAWS FOR FUNDING FOR TREATMENT
5 COURTS; ~~PROVIDING FOR A TAX ON THE SALE OF OPIOIDS~~; REQUIRING LICENSING OF OPIOID
6 SELLERS; ~~PROVIDING FOR QUARTERLY PAYMENTS OF THE TAX; PROVIDING A PENALTY AND~~
7 ~~INTEREST FOR NONPAYMENT OF THE TAX; PROVIDING PENALTIES FOR DISCLOSURE OF~~
8 ~~CONFIDENTIAL INFORMATION; ALLOWING THE DEPARTMENT OF REVENUE TO SHARE INFORMATION~~
9 ~~WITH CERTAIN STATES AND ENTITIES~~; PROVIDING RULEMAKING AUTHORITY TO THE DEPARTMENT
10 OF REVENUE; CREATING A TREATMENT COURT SUPPORT SPECIAL REVENUE ACCOUNT FOR DEPOSIT
11 OF OPIOID TAX PROCEEDS; TRANSFERRING FUNDS FROM THE CONSUMER PROTECTION ACCOUNT
12 TO THE TREATMENT COURT SUPPORT ACCOUNT; REQUIRING THE COURT ADMINISTRATOR TO
13 ESTABLISH PROCEDURES TO DISTRIBUTE ACCOUNT FUNDS; PROVIDING PRIORITIES, ELIGIBLE
14 RECIPIENTS, AND USES FOR ACCOUNT FUNDS; PROVIDING A STATUTORY APPROPRIATION;
15 AMENDING SECTIONS 3-1-702 AND 17-7-502, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE
16 AND AN APPLICABILITY DATE."

17
18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

19
20 NEW SECTION. **Section 1. Definitions.** As used in [sections 1 through ~~10~~ AND 2], the following
21 definitions apply:

- 22 (1) "Department" means the department of revenue provided for in 2-15-1301.
- 23 (2) "Opioid" has the meaning provided for "opiate" in 50-32-101.
- 24 (3) "Person" means an individual, firm, partnership, corporation, association, company, committee, other
25 group of persons, or other business entity, however formed.
- 26 ~~(4) "Purchase price" means the total value of anything paid or delivered, in money or any other form, for~~
27 ~~a sale or purchase without any deduction on account of the cost or value of the property sold, cost or value of~~
28 ~~transportation, cost or value of labor, interest or discount paid or allowed after the sale is consummated, any tax~~
29 ~~imposed by the state, or any other expense.~~
- 30 ~~(5) "Seller" means a manufacturer, producer, wholesaler, importer, or distributor of opioids.~~

1

2 ~~NEW SECTION. Section 2. Taxation of opioids -- payment -- penalty and interest.~~ (1) There is a

3 tax imposed on the gross receipts from the initial sale of opioids into the state, to be paid by the seller, at a rate

4 of 10% of the purchase price.

5 ~~(2) The tax may not be added as a separate line item on a sales slip, invoice, receipt, or other statement~~

6 ~~or memorandum of the price paid by the retail customer.~~

7 ~~(3) The tax is imposed the first time an opioid is sold in this state and shall be collected and remitted by~~

8 ~~the seller to the department.~~

9 ~~(4) A person who purchases opioids for resale on which the opioids tax has not been collected and paid~~

10 ~~to the department shall comply with all provisions of [sections 1 through 10] and the rules adopted to implement~~

11 ~~[sections 1 through 10] as if the person was the initial seller of the opioid.~~

12 ~~(5) The tax may not be imposed on opioid products in the following circumstances:~~

13 ~~(a) the product is exported for sale outside the state; or~~

14 ~~(b) the product is not subject to taxation by the state under any federal law.~~

15 ~~(6) All taxes, interest, and penalties collected or received must be deposited in the treatment court~~

16 ~~support account provided for in [section 11(1)].~~

17 ~~(7) A tax not received by the department within the time requirements of this section is delinquent and~~

18 ~~subject to penalty and interest as provided in 15-1-216.~~

19 ~~(8) The tax imposed by [sections 1 through 10] and related interest and penalties are a personal debt~~

20 ~~of the person required to file a return from the time that the liability arises, regardless of when the time for~~

21 ~~payment of the liability occurs.~~

22 ~~(9) For the purpose of determining liability for the filing of statements and the payment of taxes, penalties,~~

23 ~~and interest owed under [sections 4 through 7]:~~

24 ~~(a) the officer of a corporation whose responsibility it is to truthfully account for and pay to the state taxes~~

25 ~~provided for in [sections 4 through 7] and who fails to pay the taxes is liable to the state for the taxes and the~~

26 ~~penalty and interest due on the amounts;~~

27 ~~(b) each officer of the corporation, to the extent that the officer has access to the requisite records, is~~

28 ~~individually liable along with the corporation for filing statements and for unpaid taxes, penalties, and interest upon~~

29 ~~a determination that the officer:~~

30 ~~(i) possessed the responsibility to file statements and pay taxes on behalf of the corporation; and~~

1 ~~———(ii) possessed the responsibility on behalf of the corporation for directing the filing of statements or the~~
 2 ~~payment of other corporate obligations and exercised that responsibility, resulting in the corporation's failure to~~
 3 ~~file statements required by [sections 1 through 10] or pay taxes due as required by [sections 1 through 10];~~

4 ~~———(c) each partner of a partnership is jointly and severally liable, along with the partnership, for any~~
 5 ~~statements, taxes, penalties, and interest due while a partner;~~

6 ~~———(d) each member of a limited liability company that is treated as a partnership or as a corporation for~~
 7 ~~income tax purposes is jointly and severally liable, along with the limited liability company, for any statements,~~
 8 ~~taxes, penalties, and interest due while a member;~~

9 ~~———(e) the member of a single-member limited liability company that is disregarded for income tax purposes~~
 10 ~~is jointly and severally liable, along with the limited liability company, for any statements, taxes, penalties, and~~
 11 ~~interest due while a member; and~~

12 ~~———(f) each manager of a manager-managed limited liability company is jointly and severally liable, along~~
 13 ~~with the limited liability company, for any statements, taxes, penalties, and interest due while a manager.~~

14 ~~———(10) In determining which corporate officer is liable, the department is not limited to considering the~~
 15 ~~elements set forth in subsection (9)(a) to establish individual liability and may consider any other available~~
 16 ~~information.~~

17 ~~———(11) In the case of a bankruptcy, the liability of the individual remains unaffected by the discharge of~~
 18 ~~penalty and interest against the corporation. The individual remains liable for any statements and the amount of~~
 19 ~~taxes, penalties, and interest unpaid by the entity.~~

20 ~~———(12) The department shall provide the taxpayer with notice of the uniform dispute review procedure~~
 21 ~~available under 15-1-211 for disputing the failure to comply with payment of the taxes or the provisions of~~
 22 ~~[sections 1 through 10]. A request for hearing must be made within 30 days of the date of the notice.~~

23
 24 **NEW SECTION. Section 2. License requirements -- RULEMAKING.** (1) A person engaging in the initial
 25 sale of opioids in the state shall first obtain a license from the department and pay the annual license fee of \$500.
 26 The license is valid from January 1 through December 31 each year. If a license is obtained after January 1 in
 27 any year, the license is valid from the date the license is obtained through December 31 of that year.

28 (2) The department shall maintain on its website a current list of approved licensed opioid sellers eligible
 29 to sell opioids in the state.

30 (3) The annual license fee revenue must be deposited in the ~~general fund~~ TREATMENT COURT SUPPORT

1 ACCOUNT PROVIDED FOR IN [SECTION 3].

2 (4) THE DEPARTMENT MAY ADOPT RULES TO ADMINISTER AND ENFORCE THE PROVISIONS OF [SECTIONS 1 AND
3 2].

4
5 ~~———— **NEW SECTION. Section 4. Quarterly reporting -- returns -- payment -- recordkeeping -- authority**~~

6 ~~**of the department.** (1) A seller of opioids collecting the tax shall file with the department a quarterly return on~~
7 ~~a form prepared by the department. The return must indicate the quantity and gross sales value of opioid products~~
8 ~~sold in the state for the previous quarter and additional information that may be required by the department.~~

9 ~~———— (2) Each seller shall pay the tax due as provided in [section 2]. The return and the tax must be remitted~~
10 ~~to the department by the 30th day of the month following the quarter due.~~

11 ~~———— (3) Each return must be authenticated by the person filing the return or by the person's agent authorized~~
12 ~~in writing to file the return.~~

13 ~~———— (4) (a) A person required to pay to the department the taxes imposed by [sections 1 through 10] shall~~
14 ~~keep for 5 years:~~

15 ~~———— (i) all receipts issued; and~~

16 ~~———— (ii) an accurate record of all sales of opioids, showing the name and address of each purchaser, the date~~
17 ~~of sale, and the quantity, kind, and retail price of each product sold.~~

18 ~~———— (b) For the purpose of determining compliance with the provisions of [sections 1 through 10], the~~
19 ~~department is authorized to examine or cause to be examined any books, papers, records, or memoranda~~
20 ~~relevant to making a determination of the amount of tax due, whether the books, papers, records, or memoranda~~
21 ~~are the property of or in the possession of the person filing the return or another person. In determining~~
22 ~~compliance, the department may use statistical sampling and other sampling techniques consistent with generally~~
23 ~~accepted auditing standards. The department may also:~~

24 ~~———— (i) require the attendance of a person having knowledge or information relevant to a return;~~

25 ~~———— (ii) compel the production of books, papers, records, or memoranda by the person required to attend;~~

26 ~~———— (iii) implement the provisions of 15-1-703 if the department determines that the collection of the tax is or~~
27 ~~may be jeopardized because of delay;~~

28 ~~———— (iv) take testimony on matters material to the determination; and~~

29 ~~———— (v) administer oaths or affirmations.~~

30 ~~———— (5) Pursuant to rules established by the department, returns may be computer-generated and~~

1 electronically filed.

2

3 ~~NEW SECTION. Section 5. Deficiency assessment -- penalty and interest -- statute of limitations.~~

4 (1) If the department determines that the amount of the tax due is greater than the amount disclosed by a return,
5 it shall mail to the seller a notice, pursuant to 15-1-211, of the additional tax proposed to be assessed. The notice
6 must contain a statement that if payment is not made, a warrant for distraint may be filed. The seller may seek
7 review of the determination pursuant to 15-1-211.

8 ~~(2) Penalty and interest must be added to a deficiency assessment as provided in 15-1-216. The
9 department may waive any penalty pursuant to 15-1-206.~~

10 ~~(3) The amount of tax due under any return may be determined by the department within 5 years after
11 the return was filed, regardless of whether the return was filed on or after the last day prescribed for filing. For
12 purposes of this section, a return due under [sections 1 through 10] and filed before the last day prescribed by
13 law or rule is considered to be filed on the last day prescribed for filing.~~

14

15 ~~NEW SECTION. Section 6. Procedure to compute tax in absence of statement -- estimation of tax~~

16 ~~-- failure to file -- penalty and interest.~~ (1) If the seller fails to file a return required by [section 4] within the time
17 required, the department may, at any time, audit the seller or estimate the taxes due from any information in its
18 possession and, based on the audit or estimate, assess the seller for the taxes, penalties, and interest due the
19 state.

20 ~~(2) The department shall impose penalty and interest as provided in 15-1-216. The department shall mail
21 to the seller a notice, pursuant to 15-1-211, of the tax, penalty, and interest proposed to be assessed. The notice
22 must contain a statement that if payment is not made, a warrant for distraint may be filed. The seller may seek
23 review of the determination pursuant to 15-1-211. The department may waive any penalty pursuant to 15-1-206.~~

24

25 ~~NEW SECTION. Section 7. Authority to collect delinquent taxes.~~ (1)(a) The department shall collect

26 taxes that are delinquent as determined under [sections 1 through 10].

27 ~~(b) If a tax imposed by [sections 1 through 10] or any portion of the tax is not paid when due, the
28 department may issue a warrant for distraint as provided in Title 15, chapter 1, part 7.~~

29 ~~(2) In addition to any other remedy, in order to collect delinquent taxes after the time for appeal has
30 expired, the department may direct the offset of tax refunds or other funds due the seller from the state, except~~

1 wages subject to the provisions of 25-13-614 and retirement benefits.

2 ~~———— (3) As provided in 15-1-705, the seller has the right to a review of the tax liability prior to any offset by~~
3 ~~the department.~~

4 ~~———— (4) The department may file a claim for state funds on behalf of the seller if a claim is required before~~
5 ~~funds are available for offset.~~

6
7 ~~———— **NEW SECTION. Section 8. Refunds -- interest -- limitations.** (1) A claim for a refund or credit as a~~
8 ~~result of overpayment of taxes collected under [sections 1 through 10] must be filed within 5 years of the date that~~
9 ~~the return was due, without regard to any extension of time for filing.~~

10 ~~———— (2) (a) Interest paid by the department on an overpayment must be paid or credited at the same rate as~~
11 ~~the rate charged on delinquent taxes under 15-1-216.~~

12 ~~———— (b) Except as provided in subsection (2)(c), interest must be paid from the date that the return was due~~
13 ~~or the date of overpayment, whichever is later. Interest does not accrue during any period in which the processing~~
14 ~~of a claim is delayed more than 30 days because the taxpayer has not furnished necessary information.~~

15 ~~———— (c) The department is not required to pay interest if:~~

16 ~~———— (i) the overpayment is refunded or credited within 6 months of the date that a claim was filed; or~~

17 ~~———— (ii) the amount of overpayment and interest does not exceed \$1.~~

18
19 ~~———— **NEW SECTION. Section 9. Information -- confidentiality -- agreements with another state.** (1) (a)~~
20 ~~Except as provided in subsections (2) through (5), in accordance with 15-30-2618 and 15-31-511, it is unlawful~~
21 ~~for an employee of the department or any other public official or public employee to disclose or otherwise make~~
22 ~~known information that is disclosed in a return or report required to be filed under [sections 1 through 10] or~~
23 ~~information that concerns the affairs of the person making the return and that is acquired from the person's~~
24 ~~records, officers, or employees in an examination or audit.~~

25 ~~———— (b) This section may not be construed to prohibit the department from publishing statistics if they are~~
26 ~~classified in a way that does not disclose the identity of a person making a return or the content of any particular~~
27 ~~report or return. A person violating the provisions of this section is subject to the penalty provided in 15-30-2618~~
28 ~~or 15-31-511 for violating the confidentiality of individual income tax or corporate income tax information.~~

29 ~~———— (2) (a) This section may not be construed to prohibit the department from providing information obtained~~
30 ~~under [sections 1 through 10] to:~~

1 ~~—— (i) the department of justice or law enforcement to be used for the purpose of investigation and~~
 2 ~~prevention of noncompliance, tax evasion, fraud, and abuse under [sections 1 through 10]; or~~

3 ~~—— (ii) the department of public health and human services to be used for the purpose of investigation and~~
 4 ~~prevention of noncompliance, fraud, and abuse under [sections 1 through 10].~~

5 ~~—— (b) The department may enter into an agreement with the taxing officials of another state for the~~
 6 ~~interpretation and administration of the laws of that state that provide for the collection of the tax in order to~~
 7 ~~promote fair and equitable administration of the laws and to eliminate double taxation.~~

8 ~~—— (c) In order to implement the provisions of [sections 1 through 10], the department may furnish~~
 9 ~~information on a reciprocal basis to the taxing officials of another state if the information remains confidential~~
 10 ~~under statutes within the state receiving the information that are similar to this section.~~

11 ~~—— (3) In order to facilitate processing of returns and payment of taxes required by [sections 1 through 10],~~
 12 ~~the department may contract with vendors and may disclose data to the vendors. The data disclosed must be~~
 13 ~~administered by the vendor in a manner consistent with this section.~~

14 ~~—— (4) (a) The officers charged with the custody of the reports and returns may not be required to produce~~
 15 ~~them or evidence of anything contained in them in an action or proceeding in a court, except in an action or~~
 16 ~~proceeding:~~

17 ~~—— (i) to which the department is a party under the provisions of [sections 1 through 10] or any other taxing~~
 18 ~~act; or~~

19 ~~—— (ii) on behalf of a party to any action or proceedings under the provisions of [sections 1 through 10] or~~
 20 ~~other taxes when the reports or facts shown by the reports are directly involved in the action or proceedings.~~

21 ~~—— (b) The court may require the production of and may admit in evidence only as much of the reports or~~
 22 ~~of the facts shown by the reports as are pertinent to the action or proceedings.~~

23 ~~—— (5) This section may not be construed to limit the investigative authority of the legislative branch, as~~
 24 ~~provided in 5-11-106, 5-12-303, or 5-13-309.~~

25
 26 ~~—— **NEW SECTION. Section 10. Rulemaking.** The department may adopt rules to administer and enforce~~
 27 ~~the provisions of [sections 1 through 10].~~

28
 29 **NEW SECTION. Section 3. Treatment court support account -- distribution of funds -- report. (1)**
 30 There is a treatment court support account in the state special revenue fund. Money in the account is statutorily

1 appropriated, as provided in 17-7-502, to the office of court administrator for purposes provided in subsection (3).

2 (2) The supreme court administrator shall establish procedures for the distribution and accountability of
3 money in the account. The court administrator shall give priority to funding programs or services in rural or
4 underserved areas of the state or that address opioid abuse.

5 (3) Money in the treatment court support account must be used to expand the capacity and quality of
6 existing treatment courts and extend treatment courts to areas of the state that are unserved by a treatment court.
7 District, local, and tribal treatment courts are eligible to receive treatment court support account funds. Funding
8 from the account may be used solely to fund services required for participants, drug and alcohol testing, case
9 management services, treatment court staff, technology, program evaluation, or other needs identified by the
10 supreme court administrator related to efficient and effective operation of treatment courts. The court
11 administrator may use account funds to hire a grant writer or contract for grant writing services.

12

13 **Section 4.** Section 3-1-702, MCA, is amended to read:

14 **"3-1-702. Duties.** The court administrator is the administrative officer of the court. Under the direction
15 of the supreme court, the court administrator shall:

16 (1) prepare and present judicial budget requests to the legislature, including the costs of the state-funded
17 district court program;

18 (2) collect, compile, and report statistical and other data relating to the business transacted by the courts
19 and provide the information to the legislature on request;

20 (3) to the extent possible, provide that current and future information technology applications are
21 coordinated and compatible with the standards and goals of the executive branch as expressed in the state
22 strategic information technology plan provided for in 2-17-521;

23 (4) recommend to the supreme court improvements in the judiciary;

24 (5) administer legal assistance for indigent victims of domestic violence, as provided in 3-2-714;

25 (6) administer state funding for district courts, as provided in chapter 5, part 9;

26 (7) administer and report on the child abuse and neglect court diversion pilot project provided in
27 41-3-305;

28 (8) administer the pretrial program provided for in 3-1-708;

29 (9) administer the treatment court support account provided for in [section 44 3];

30 ~~(9)~~(10) administer the judicial branch personnel plan; and

1 ~~(10)~~(11) perform other duties that the supreme court may assign. (Subsection (7) terminates June 30,
2 2019 -- secs. 5, 7, Ch. 141, L. 2017.)"

3

4 **Section 5.** Section 17-7-502, MCA, is amended to read:

5 **"17-7-502. Statutory appropriations -- definition -- requisites for validity.** (1) A statutory
6 appropriation is an appropriation made by permanent law that authorizes spending by a state agency without the
7 need for a biennial legislative appropriation or budget amendment.

8 (2) Except as provided in subsection (4), to be effective, a statutory appropriation must comply with both
9 of the following provisions:

10 (a) The law containing the statutory authority must be listed in subsection (3).

11 (b) The law or portion of the law making a statutory appropriation must specifically state that a statutory
12 appropriation is made as provided in this section.

13 (3) The following laws are the only laws containing statutory appropriations: 2-17-105; section 44 3;
14 5-11-120; 5-11-407; 5-13-403; 7-4-2502; 10-1-108; 10-1-1202; 10-1-1303; 10-2-603; 10-2-807; 10-3-203;
15 10-3-310; 10-3-312; 10-3-314; 10-3-1304; 10-4-304; 15-1-121; 15-1-218; 15-35-108; 15-36-332; 15-37-117;
16 15-39-110; 15-65-121; 15-70-101; 15-70-130; 15-70-433; 16-11-119; 16-11-509; 17-3-106; 17-3-112; 17-3-212;
17 17-3-222; 17-3-241; 17-6-101; 17-7-215; 18-11-112; 19-3-319; 19-3-320; 19-6-404; 19-6-410; 19-9-702;
18 19-13-604; 19-17-301; 19-18-512; 19-19-305; 19-19-506; 19-20-604; 19-20-607; 19-21-203; 20-8-107; 20-9-534;
19 20-9-622; 20-9-905; 20-26-617; 20-26-1503; 22-1-327; 22-3-116; 22-3-117; 22-3-1004; 23-4-105; 23-5-306;
20 23-5-409; 23-5-612; 23-7-301; 23-7-402; 30-10-1004; 37-43-204; 37-50-209; 37-51-501; 37-54-113; 39-71-503;
21 41-5-2011; 42-2-105; 44-4-1101; 44-12-213; 44-13-102; 50-1-115; 53-1-109; 53-6-148; 53-6-1304; 53-9-113;
22 53-24-108; 53-24-206; 60-11-115; 61-3-321; 61-3-415; 69-3-870; 69-4-527; 75-1-1101; 75-5-1108; 75-6-214;
23 75-11-313; 75-26-308; 76-13-150; 76-13-416; 76-17-103; 76-22-109; 77-1-108; 77-2-362; 80-2-222; 80-4-416;
24 80-11-518; 80-11-1006; 81-1-112; 81-1-113; 81-7-106; 81-10-103; 82-11-161; 85-20-1504; 85-20-1505;
25 [85-25-102]; 87-1-603; 90-1-115; 90-1-205; 90-1-504; 90-3-1003; 90-6-331; and 90-9-306.

26 (4) There is a statutory appropriation to pay the principal, interest, premiums, and costs of issuing,
27 paying, and securing all bonds, notes, or other obligations, as due, that have been authorized and issued
28 pursuant to the laws of Montana. Agencies that have entered into agreements authorized by the laws of Montana
29 to pay the state treasurer, for deposit in accordance with 17-2-101 through 17-2-107, as determined by the state
30 treasurer, an amount sufficient to pay the principal and interest as due on the bonds or notes have statutory

1 appropriation authority for the payments.(In subsection (3): pursuant to sec. 10, Ch. 360, L. 1999, the inclusion
 2 of 19-20-604 terminates contingently when the amortization period for the teachers' retirement system's unfunded
 3 liability is 10 years or less; pursuant to sec. 10, Ch. 10, Sp. L. May 2000, secs. 3 and 6, Ch. 481, L. 2003, and
 4 sec. 2, Ch. 459, L. 2009, the inclusion of 15-35-108 terminates June 30, 2019; pursuant to sec. 73, Ch. 44, L.
 5 2007, the inclusion of 19-6-410 terminates contingently upon the death of the last recipient eligible under
 6 19-6-709(2) for the supplemental benefit provided by 19-6-709; pursuant to sec. 6, Ch. 61, L. 2011, the inclusion
 7 of 76-13-416 terminates June 30, 2019; pursuant to sec. 11(2), Ch. 17, L. 2013, the inclusion of 17-3-112
 8 terminates on occurrence of contingency; pursuant to sec. 27, Ch. 285, L. 2015, and sec. 1, Ch. 292, L. 2015,
 9 the inclusion of 53-9-113 terminates June 30, 2021; pursuant to sec. 6, Ch. 291, L. 2015, the inclusion of
 10 50-1-115 terminates June 30, 2021; pursuant to sec. 28, Ch. 368, L. 2015, the inclusion of 53-6-1304 terminates
 11 June 30, 2019; pursuant to sec. 5, Ch. 383, L. 2015, the inclusion of 85-25-102 is effective on occurrence of
 12 contingency; pursuant to sec. 5, Ch. 422, L. 2015, the inclusion of 17-7-215 terminates June 30, 2021; pursuant
 13 to sec. 6, Ch. 423, L. 2015, the inclusion of 22-3-116 and 22-3-117 terminates June 30, 2025; pursuant to sec.
 14 10, Ch. 427, L. 2015, the inclusion of 37-50-209 terminates September 30, 2019; pursuant to sec. 33, Ch. 457,
 15 L. 2015, the inclusion of 20-9-905 terminates December 31, 2023; pursuant to sec. 12, Ch. 55, L. 2017, the
 16 inclusion of 37-54-113 terminates June 30, 2023; pursuant to sec. 4, Ch. 122, L. 2017, the inclusion of 10-3-1304
 17 terminates September 30, 2025; pursuant to sec. 55, Ch. 151, L. 2017, the inclusion of 30-10-1004 terminates
 18 June 30, 2021; pursuant to sec. 1, Ch. 213, L. 2017, the inclusion of 90-6-331 terminates June 30, 2027; pursuant
 19 to secs. 5, 8, Ch. 284, L. 2017, the inclusion of 81-1-112, 81-1-113, and 81-7-106 terminates June 30, 2023;
 20 pursuant to sec. 1, Ch. 340, L. 2017, the inclusion of 22-1-327 terminates July 1, 2023, and pursuant to sec. 2,
 21 Ch. 340, L. 2017, and sec. 32, Ch. 429, L. 2017, is void for fiscal years 2018 and 2019; and pursuant to sec. 10,
 22 Ch. 374, L. 2017, the inclusion of 76-17-103 terminates June 30, 2027.)"

23
 24 ~~NEW SECTION. **Section 14. Transition.** The taxes collected under the provisions of this act from July~~
 25 ~~1, 2019, through September 30, 2019, must be remitted to the department of revenue by October 31, 2019.~~

26
 27 NEW SECTION. **SECTION 6. TRANSFER OF FUNDS.** BY JUNE 30, 2019, THE STATE TREASURER SHALL
 28 TRANSFER \$2 MILLION FROM THE ACCOUNT ESTABLISHED IN 30-14-143 TO THE TREATMENT COURT SUPPORT ACCOUNT
 29 ESTABLISHED IN [SECTION 3].

30

